

## Message Text

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PAGE 01 MANILA 04610 191549Z

50 L

ACTION EA-14

INFO OCT-01 ISO-00 TRSE-00 L-03 EB-11 H-03 NSC-07 SS-20

DRC-01 CIAE-00 INR-10 NSAE-00 RSC-01 OMB-01 SSO-00

SP-03 /075 W

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P 191414Z APR 74

FM AMEMBASSY MANILA

TO SECSTATE WASHDC PRIORITY 2851

C O N F I D E N T I A L MANILA 4610

EA/PHIL FOR AMBASSADOR SULLIVAN FROM PURNELL

DEPT PASS TREASURY FOR HICKMAN

E.O. 11652: GDS

TAGS: EGEN, ETRD, EFIN, US, RP

SUBJECT: US/RP ECONOMIC NEGOTIATIONS --DOUBLE TAXATION TREATY

REF: STATE 78901

1. HENNESSY AND ARNOLD TALKED WITH VIRATA RE DOUBLE TAX TREATY APRIL 19. VIRATA EXPRESSED INTEREST IN EXPANSION OF COVERAGE OF PENDING US-RP TAX TREATY TO INCLUDE INTEREST, ROYALTIES, AND DIVIDENDS, WHICH VIRATA INSISTS NOT NOW COVERED BY INCOME TAX PROVISIONS OF TREATY.

2. HENNESSY CHARACTERIZED TACTICAL CHOICE AS BETWEEN ON ONE HAND PROCEEDING WITH PRESENT TREATY AND THEN MAKING SUITABLE AMENDMENTS, OR ON OTHER HAND, PROCEEDING IMMEDIATELY TO REVISE PENDING TREATY AND RESUBMITTING REVISED VERSION FOR ACTION BY U.S. SENATE.

3. VIRATA EXPRESSED HOPE UNDER SECRETARY ALFREDO PIO DE RODA, WHO WILL BE IN WASHINGTON BEGINNING APRIL 22 THROUGH MID-MAY FOR DISCUSSIONS WITH WORLD BANK, COULD EXPLORE IDEAS RAISED HERE FURTHER WITH STATE AND TREASURY OFFICIALS.  
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HENNESSY INDICATED HICKMAN WOULD BE APPROPRIATE TREASURY

OFFICIAL FOR THIS PURPOSE. HENNESSY AND VIRATA SEE PROPOSED  
PIO DE RODA CONVERSATIONS AS PRELIMINARY TO POSSIBLE  
FOLLOW-UP BY TECHNICAL TEAM SUGGESTED BY HENNESSY AND  
REACTED TO FAVORABLY BY VIRATA.

4. DEPARTMENT AND TREASURY REQUESTED CONTACT PIO DE RODA  
VIA PHIL EMBASSY TO ARRANGE APPROPRIATE MEETINGS. UNDERSTAND  
PIO DE RODA RECEIVING INSTRUCTIONS FROM VIRATA.  
PURNELL

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX LAW, ECONOMIC PROGRAMS, NEGOTIATIONS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 19 APR 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** GolinoFR  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974MANILA04610  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
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**Executive Order:** GS  
**Errors:** N/A  
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**Reference:** STATE 78901  
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**Review Transfer Date:**  
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**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** US/RP ECONOMIC NEGOTIATIONS --DOUBLE TAXATION TREATY  
**TAGS:** EGEN, ETRD, EFIN, US, RP  
**To:** STATE  
**Type:** TE  
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